

October 8, 1981

Mr. M. A. Peterson, Jr.  
Senior Vice President, Finance  
Lorillard  
A Division of Loew's Theatres, Inc.  
666 Fifth Avenue  
New York, New York 10019

Dear Mr. Peterson:

Let me acknowledge with thanks receipt of check

in the amount of \$65,708.00, representing the third installment  
of dues for 1981 from Lorillard, as requested in my letter  
of September 18, 1981.

Sincerely,

W. T. Hoyt  
President

WTH/lp